



## Report of Independent Certified Public Accountant

To the management of the National Development Council :

We have examined the assertion by the management of National Development Council (NDC) that in providing its Government Certification Authority (GCA) SSL services in Taipei and Taichung, Taiwan, during the period from July 1, 2015 through September 30, 2015, NDC has:

- Disclosed its Certificate practices and its commitment to provide SSL Certificates in conformity with the applicable CA/Browser Forum Guidelines
- Maintained effective controls to provide reasonable assurance that:
  - The Certificate Policy and/or Certificate Practice Statement are available on a 24x7 basis and updated annually;
  - Subscriber information was properly collected, authenticated (for the registration activities performed by the CA, Registration Authority (RA) and subcontractor) and verified;
  - The integrity of keys and certificates it manages was established and protected throughout their life cycles;
  - Logical and physical access to CA systems and data



was restricted to authorized individuals;

- The continuity of key and certificate management operations was maintained; and
- CA systems development, maintenance and operations were properly authorized and performed to maintain CA systems integrity.

for GCA and Government Root Certification Authority (GRCA), based on the WebTrust for Certification Authorities – SSL Baseline with Network Security Version V2.0.

The management of the NDC is responsible for its assertion. Our responsibility is to express an opinion on management assertion based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants, and accordingly, included (1) obtaining an understanding of GCA key and SSL certificate life cycle management business practices and its controls over key and SSL certificate integrity, over the continuity of key and certificate life cycle management operations, and over the development, maintenance, and operation of systems integrity; (2) selectively testing transactions executed in accordance with disclosed key and certificate life cycle management business and information privacy practices; (3) testing and evaluating the operating effectiveness of the controls; and (4) performing such other procedures as we considered necessary in the



circumstances.

We believe that our examination provides a reasonable basis for our opinion.

In our opinion, for the period from July 1, 2015 through September 30, 2015, the NDC management's assertion, as set forth in the first paragraph, is fairly stated, in all material respects, based on the WebTrust for Certification Authorities – SSL Baseline with Network Security Version V2.0.

Because of inherent limitations in controls, errors or fraud may occur and not be detected. Furthermore, the projection of any conclusions, based on our findings, to future periods is subject to the risk that (1) changes made to the system or controls; (2) changes in processing requirements; (3) changes required because of the passage of time, or (4) degree of compliance with the policies or procedures may alter the validity of such conclusions.

The relative effectiveness and significance of specific controls at the GCA and their effect on assessments of control risk for subscribers and relying parties are dependent on their interaction with the controls and other factors present at individual subscriber and relying party locations. We have performed no procedures to evaluate the effectiveness of controls at individual subscriber and relying party locations.



This report does not include any representation as to the quality of the GCA services beyond those covered by the WebTrust for Certification Authorities - SSL Baseline with Network Security Version V2.0., or the suitability of any of GCA services for any customer's intended purpose.

*KPMG*

KPMG

Certified Public Accountants

Taiwan

November 25 , 2015

政府憑證管理中心  
管理聲明書

中華民國 104 年 11 月 25 日

**Assertion of Management as to  
its Disclosure of its Business Practices and its Controls Over  
its Certification Authority Operations  
during the period from July 1, 2015 through September 30, 2015**

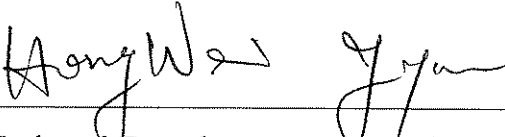
**November 25, 2015**

The National Development Council (NDC) has assessed the disclosure of its certificate practice and its controls over its following SSL certification services through the Government Certification Authority (GCA) :

- Disclosed its Certificate practices and its commitment to provide SSL Certificates in conformity with the applicable CA/Browser Forum Guidelines
- Maintained effective controls to provide reasonable assurance that:
  - ✓ The Certificate Policy and/or Certificate Practice Statement are available on a 24x7 basis and updated annually;
  - ✓ Subscriber information was properly collected, authenticated (for the registration activities performed by the CA, Registration Authority (RA) and subcontractor) and verified;

- ✓ The integrity of keys and certificates it manages was established and protected throughout their life cycles;
- ✓ Logical and physical access to CA systems and data was restricted to authorized individuals;
- ✓ The continuity of key and certificate management operations was maintained; and
- ✓ CA systems development, maintenance and operations were properly authorized and performed to maintain CA systems integrity.

in accordance with the AICPA/CPA WebTrust for Certification Authorities - SSL Baseline with Network Security version 2.0.

  
National Development Council

